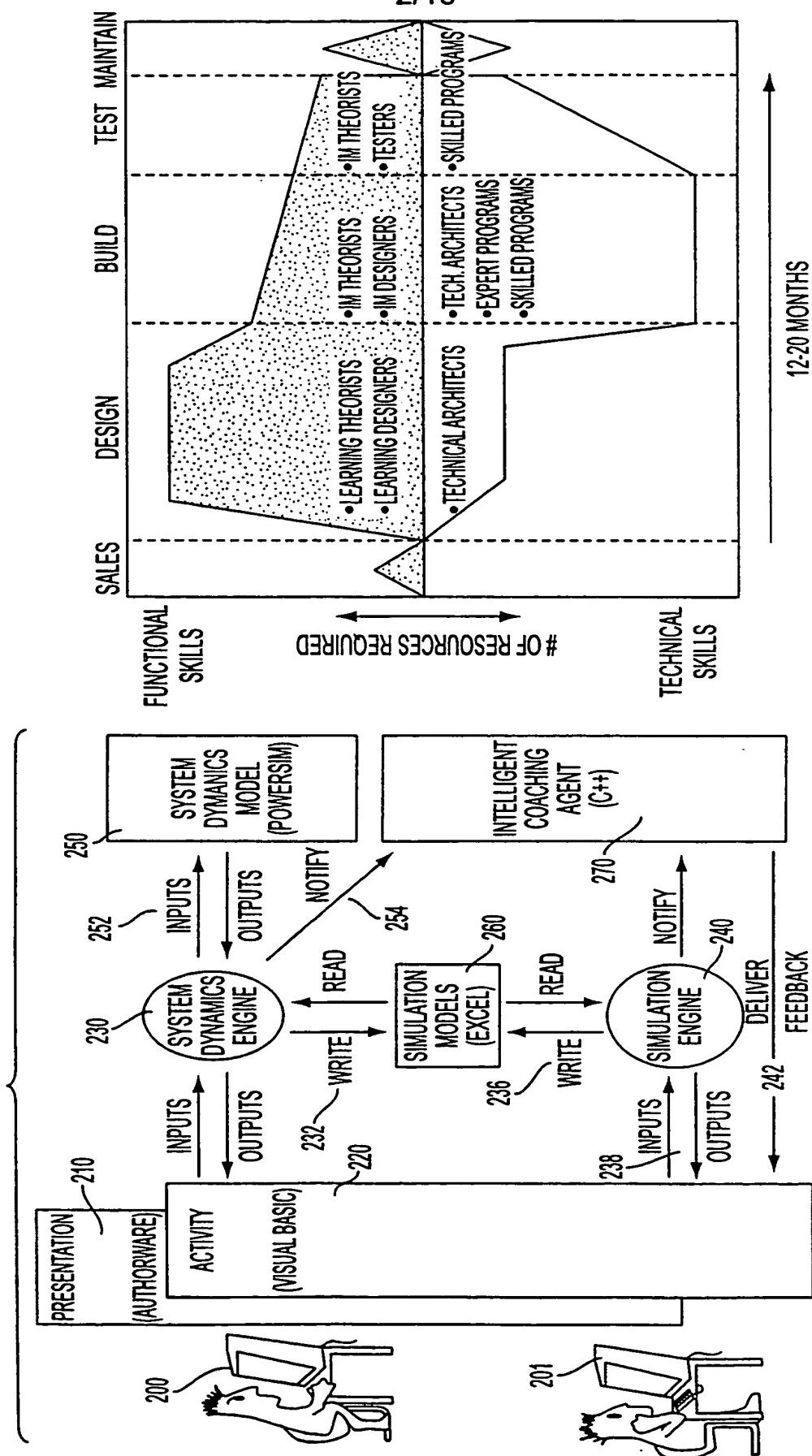
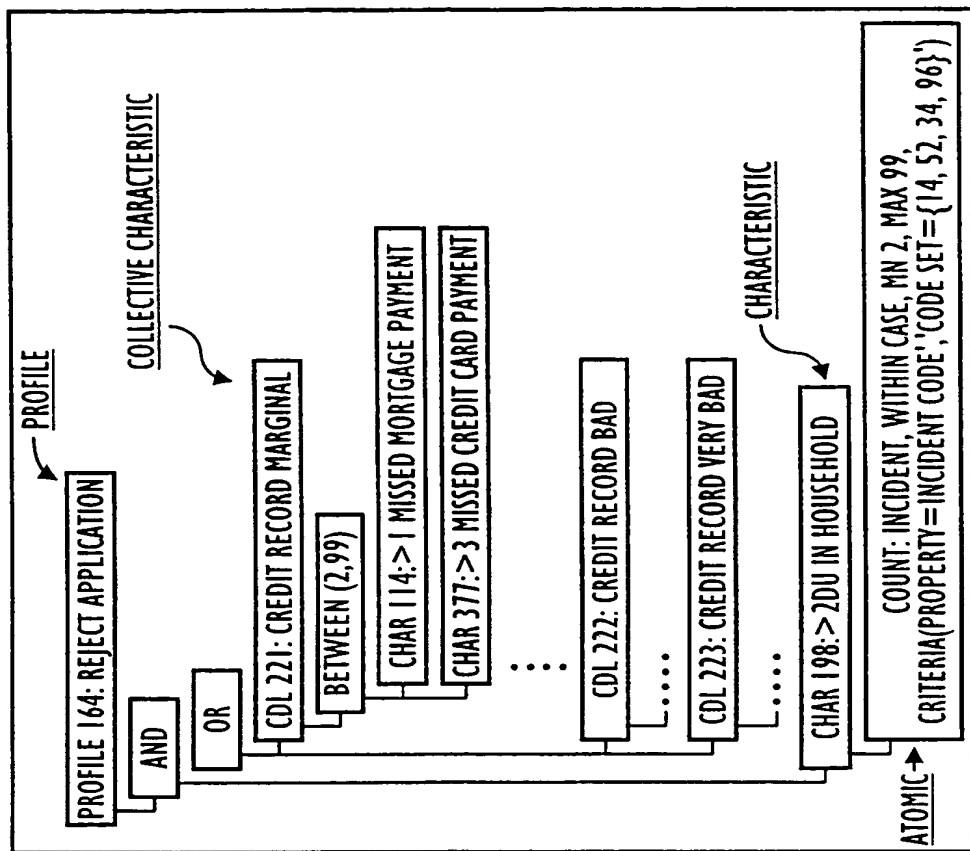


FIG. 1

2/16





၅၁

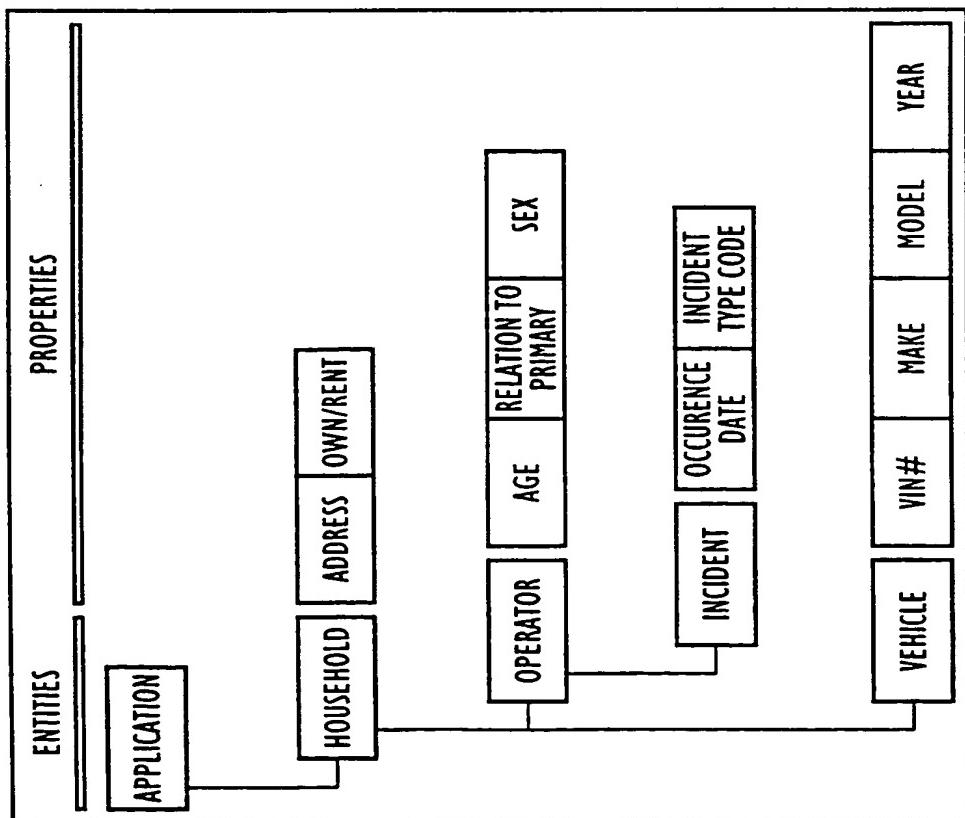


FIG. 4

4/16

RECORD TRANSACTIONS → PREPARE FOR MEETING

JOURNALIZE → REVIEW EACH TRANSACTION AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

ASSETS	LIABILITIES & EQUITY	REVENUES	EXPENSES
510 COST OF GOODS SOLD			
513 DIRECT MATERIAL VARIANCE			
515 CASH DISCOUNTS EARNED			
517 ADJUSTED INTEREST EXPENSE			
580 OTHER FINANCIAL CHARGES			
910 INTEREST EXPENSE			
980 U.S. FEDERAL INCOME TAXES			
810 SALARIES AND WAGES EXPENSE			
830 PAYROLL ALLOWANCES			
8330 EMPLOYEE BENEFITS			

E BIKES INTERNAL DOCUMENT

DATE / MTD	AMOUNT
DESCRIPTION	START UP INVESTMENT RECEIVED FROM CORPORATE
RECEIVED IN CASH	\$10,000.00
TOTAL:	\$10,000.00

NEXT BACK 1 OF 2

EXIT TIME LINE GLOSSARY ? ASSESSMENT TEAM PSYCHOLOGICAL CONTRACTS

FIG. 7

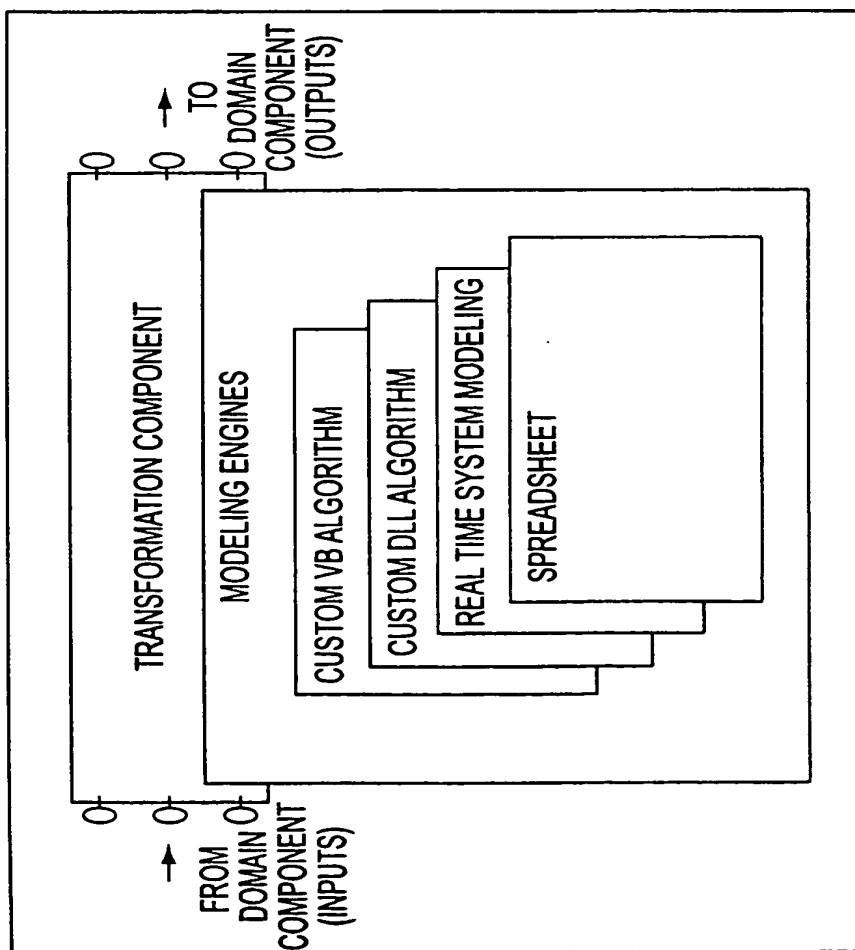


FIG. 6

5/16

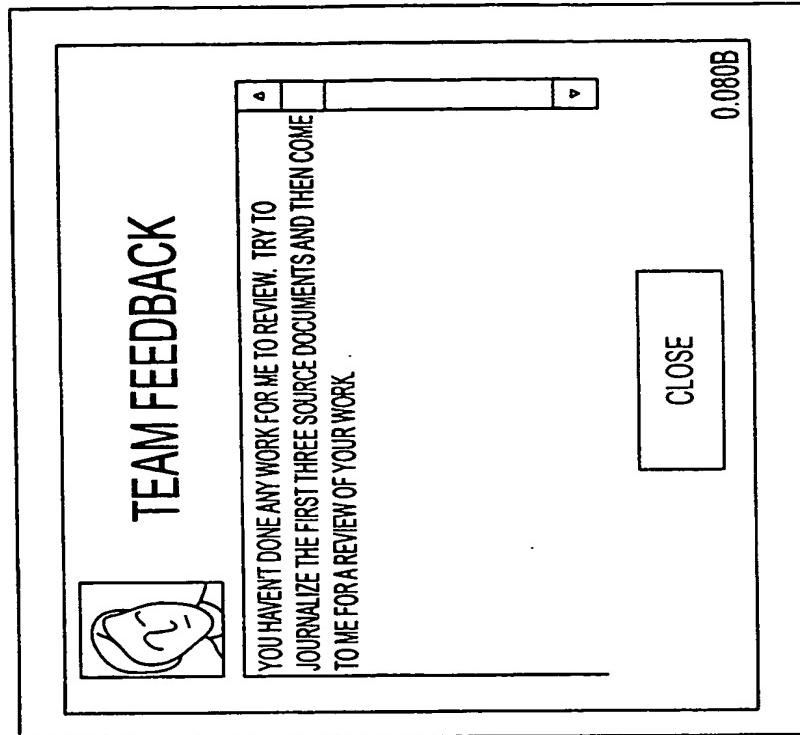


FIG. 9

1200

RECORD TRANSACTIONS → **PREPARE FOR MEETING**

JOURNALIZE

E BIKES

INVESTMENT RECEIVED IN CASH

REVENUE

EXPENSE

DATE	ACCOUNT	DESCRIPTION	AMOUNT
DATE: 04/02	510 COST OF GOODS SOLD	510 DIRECT MATERIAL VARANCE	\$10
	515 CASH DISCOUNTS EARNED		\$5
	571 IMPUTED INTEREST EXPENSE		\$10
	580 OTHER FINANCIAL CHARGES		\$5
	581 INTEREST EXPENSE		\$5
	586 US FEDERAL INCOME TAXES		\$5
	6100 SHARES AND WAGES EXPENSE		\$100
	1200 PAYROLL ALLOWANCES		\$100
	1300 EMPLOYEE BENEFITS		\$100
	TOTAL:		\$110,000.00

REVENUE

EXPENSE

1 OF 2

CLOSE

ASSISTANT

TEAM

YSE ACCOUNTING CONCEPTS

FIG. 8

6/16

FIG. 10

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.																									
 E BIKES INTERNAL DOCUMENT		<table border="1"> <thead> <tr> <th>ACCOUNT</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr> <td>510 COST OF GOODS SOLD</td> <td>\$210,000.00</td> </tr> <tr> <td>513 DIRECT MATERIAL VARIANCE</td> <td></td> </tr> <tr> <td>515 CASH DISCOUNTS EARNED</td> <td></td> </tr> <tr> <td>571 IMPUTED INTEREST EXPENSE</td> <td></td> </tr> <tr> <td>580 OTHER FINANCIAL CHARGES</td> <td></td> </tr> <tr> <td>970 INTEREST EXPENSE</td> <td></td> </tr> <tr> <td>980 U.S. FEDERAL INCOME TAXES</td> <td></td> </tr> <tr> <td>810 SALARIES AND WAGES EXPENSE</td> <td></td> </tr> <tr> <td>8210 PAYROLL ALLOWANCES</td> <td></td> </tr> <tr> <td>8310 EMPLOYEE BENEFITS</td> <td></td> </tr> </tbody> </table>		ACCOUNT	AMOUNT	510 COST OF GOODS SOLD	\$210,000.00	513 DIRECT MATERIAL VARIANCE		515 CASH DISCOUNTS EARNED		571 IMPUTED INTEREST EXPENSE		580 OTHER FINANCIAL CHARGES		970 INTEREST EXPENSE		980 U.S. FEDERAL INCOME TAXES		810 SALARIES AND WAGES EXPENSE		8210 PAYROLL ALLOWANCES		8310 EMPLOYEE BENEFITS	
ACCOUNT	AMOUNT																								
510 COST OF GOODS SOLD	\$210,000.00																								
513 DIRECT MATERIAL VARIANCE																									
515 CASH DISCOUNTS EARNED																									
571 IMPUTED INTEREST EXPENSE																									
580 OTHER FINANCIAL CHARGES																									
970 INTEREST EXPENSE																									
980 U.S. FEDERAL INCOME TAXES																									
810 SALARIES AND WAGES EXPENSE																									
8210 PAYROLL ALLOWANCES																									
8310 EMPLOYEE BENEFITS																									
DATE 01/02	RECEIVED IN CASH	AMOUNT	RECEIVED IN CASH																						
DESCRIPTION:	STARTUP INVESTMENT IN EBIKES FROM E CORPORATE	AMOUNT	RECEIVED IN CASH																						
		\$210,000.00	\$210,000.00																						
		TOTAL:	\$210,000.00																						
		 NEXT																							
		 BACK																							
DATE	ENT#	ACCOUNTS	JOURNAL-Y1																						
1/31	1	471 PAID IN CAPITAL	DR \$210,000.00																						
			CR \$210,000.00																						
		10 CASH																							

FIG. 11

7/16

TEAM FEEDBACK



IN LOOKING AT YOUR FIRST THREE JOURNAL ENTRIES:

- SOURCE DOCUMENT 1 IS JOURNALIZED INCORRECTLY. CONSIDER WHAT ACCOUNTS ARE AFFECTED WHEN CASH IS RECEIVED BY THE BUSINESS.
- YOU HAVE INCORRECTLY JOURNALIZED SOURCE DOCUMENT 2. TAKE ANOTHER LOOK AT THE TRANSACTION DETAILS.
- YOU HAVE CORRECTLY RECOGNIZED SOURCE DOCUMENT 3 AS AN EXPENSE. HOWEVER, YOU NEED TO SELECT A DIFFERENT EXPENSE ACCOUNT FOR YOUR ENTRY.

CLOSE

0.0808

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

ASSETS	LIABILITIES & EQUITY	REVENUES	EXPENSES
379 PAYROLL TAXES ACCRUED			
380 EMPLOYEE BENEFIT COST ACCRUED			
381 OTHER TAXES ACCRUED			
391 ACCRUED EXPENSES			
401 DEFERRED INCOME			
419 RESERVE FOR SUNDRY LOSSES			
421 RESERVE FOR REPLACEMENT			
462 FOREIGN CURRENCY TRANSLATION ADJ			
471 PAID-IN CAPITAL			
481 RETAINED EARNINGS 1/1			

PAID IN CASH

ACCOUNT NUMBER: 001362
INVOICE NUMBER: 5438169
INVOICE DATE: 01/24
AMOUNT DUE: \$700.00

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

SUMMARY OF CHARGES

PHONE BILL:	\$660.37
TAX:	\$39.63
TOTAL AMOUNT DUE:	\$700.00

NEXT

BACK

DATE	ENT.#	ACCOUNTS	JOURNAL Y1	DR	CR
1/31	3	8506 UTILITIES EXPENSE		\$700.00	
					\$700.00
		10 CASH			

FIG. 13**FIG. 12**

8/16

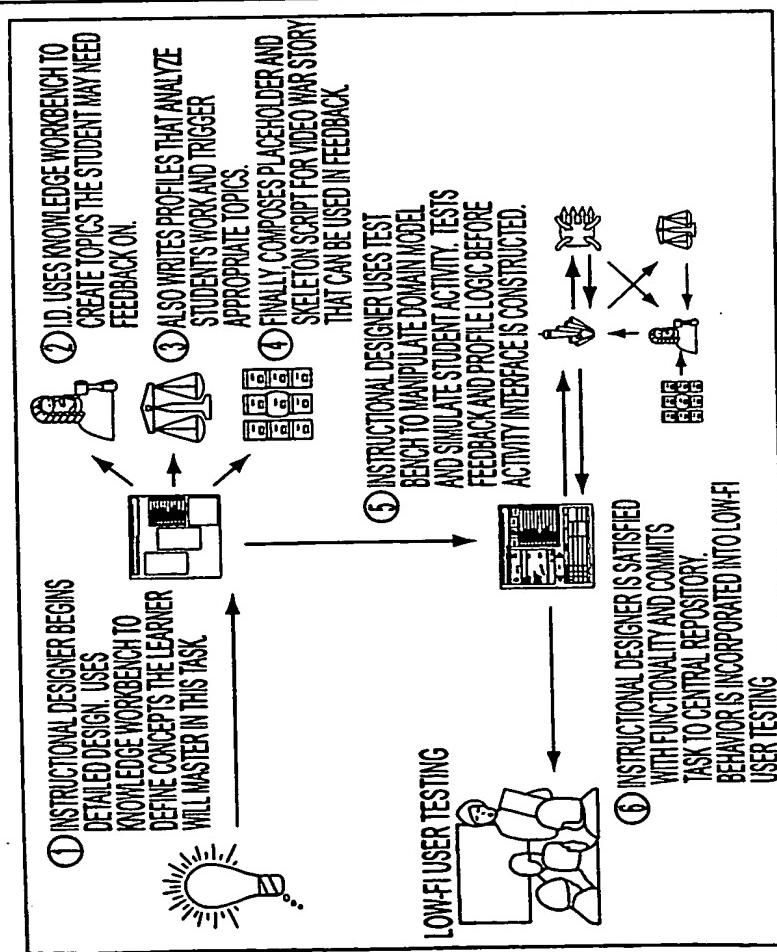
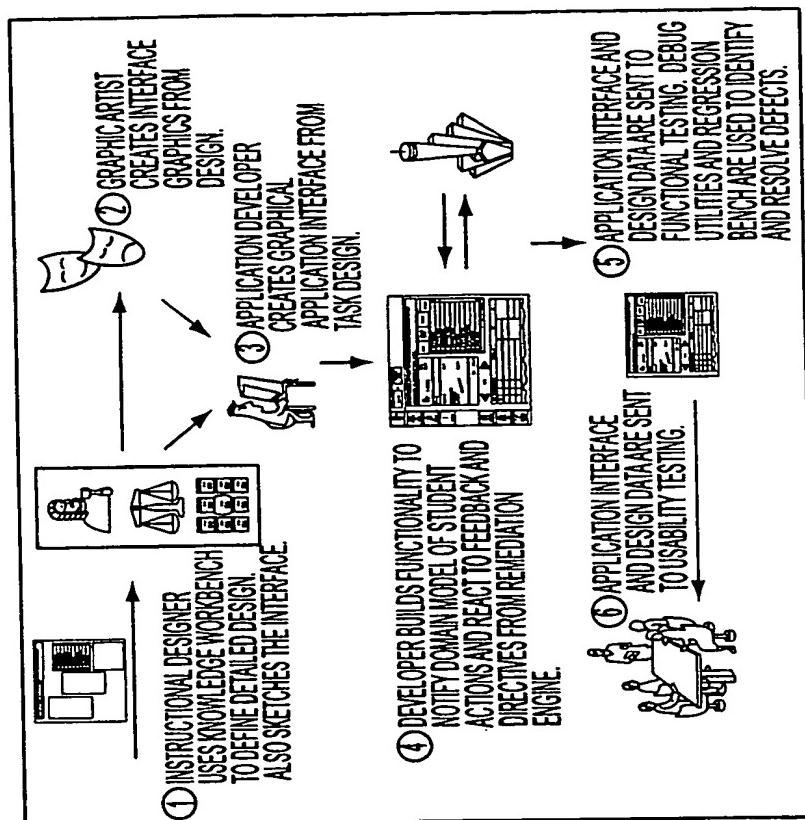


FIG. 15

FIG. 14

9/16

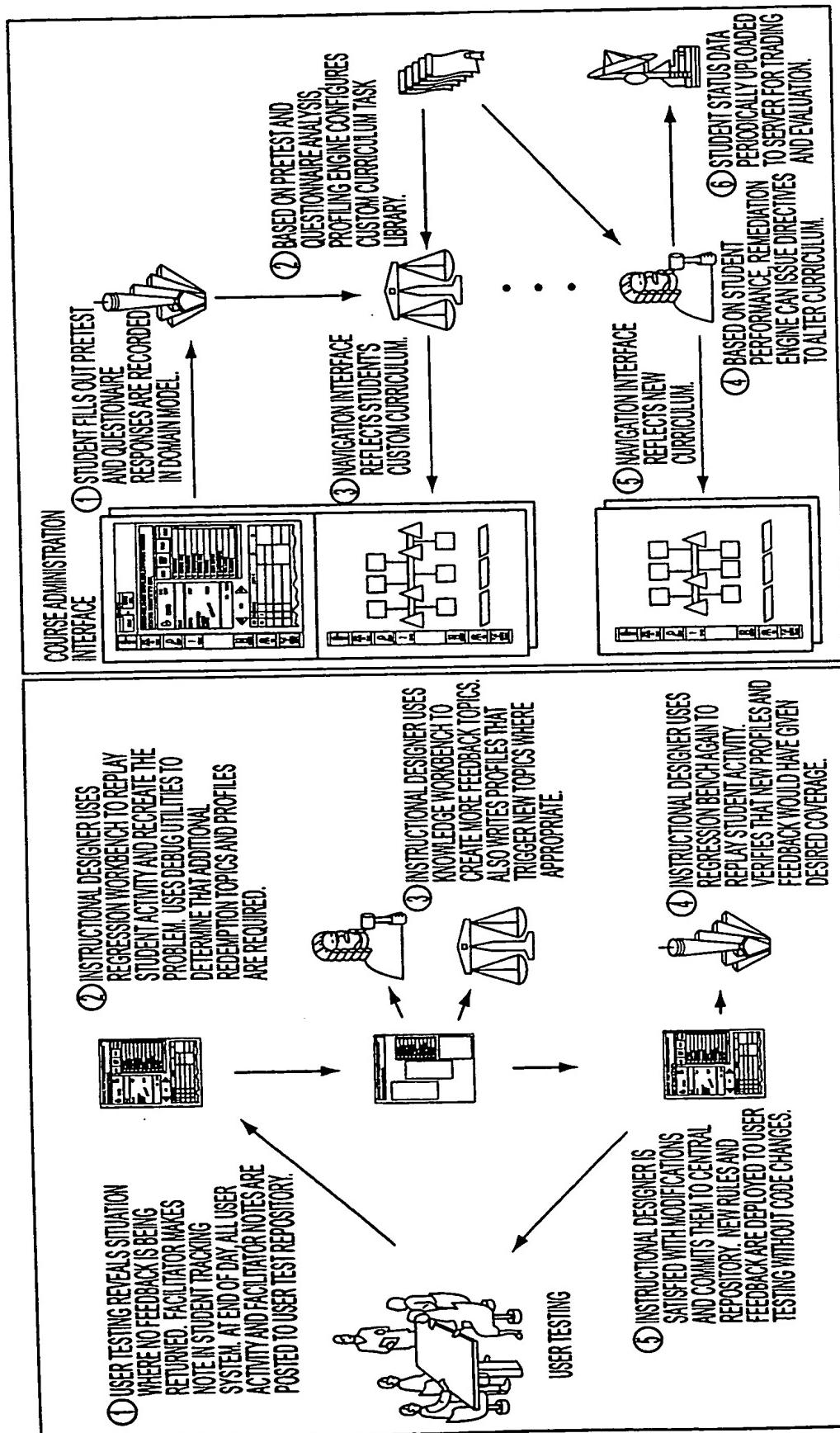


FIG. 17

FIG. 16

10/16

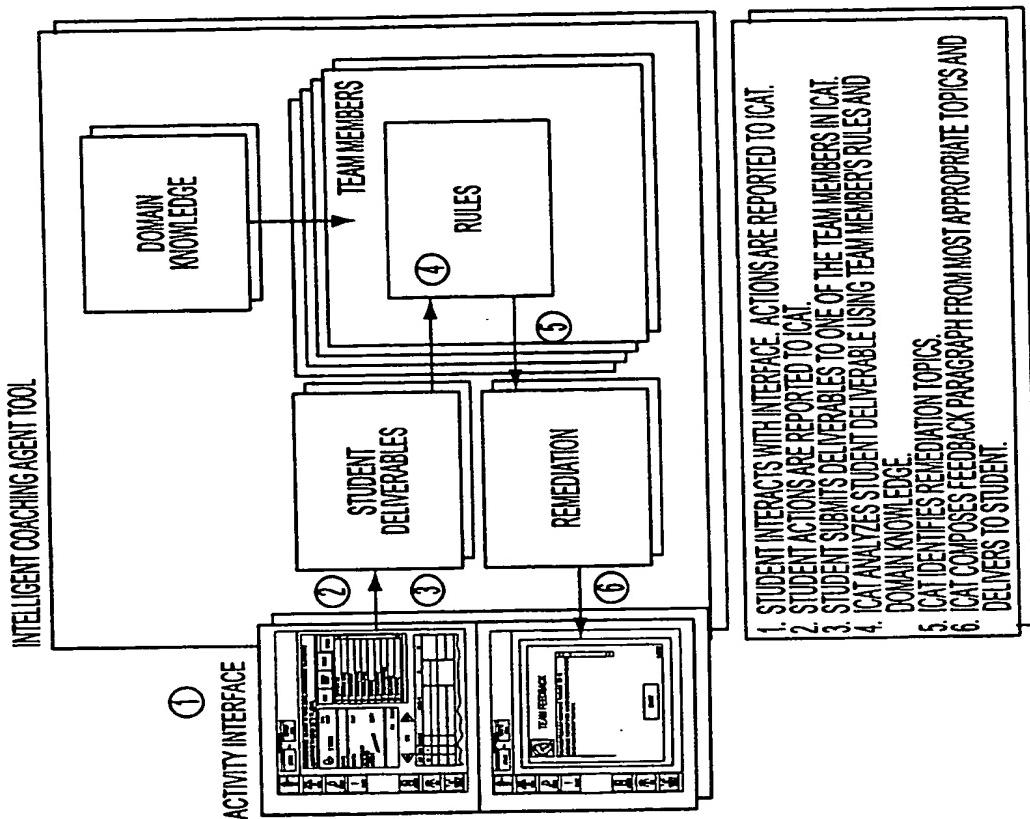


FIG. 19

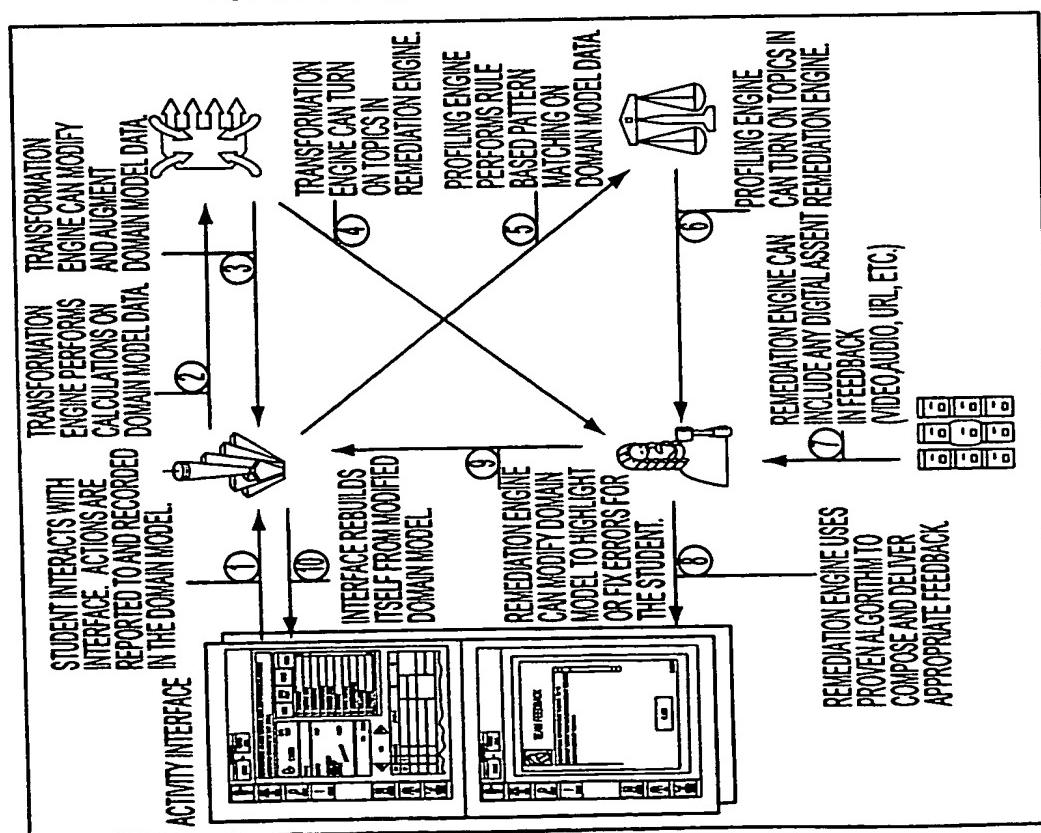


FIG. 18

11/04/00 10:50 AM 25289360

WO 00/38142

PCT/US99/02717 52

11/16

FIG. 21

#1 GET CONTROL

DATE	ACCOUNT	DR	CR
11/01	101 REVENUE	2000	
11/01	140 INSURANCE EXPENSE		1000
11/01	140 CREDIT FIELD		1000

#2 MAKE MAPPING

DATE	ACCOUNT	DR	CR
11/01	101 REVENUE	2000	
11/01	140 INSURANCE EXPENSE		1000
11/01	140 CREDIT FIELD		1000

REVIEW EACH INVOICE AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

DESCRIPTION OF SERVICES	BILLING DATE	ACCT #	AMOUNT DUE	ASSETS	LIABILITIES & EQUITY	REVENUES	EXPENSES
COUNTRY-WIDE INSURANCE	01/03	795-237					
1 BUSINESS INSURANCE	JANUARY	100.00					
	FEBRUARY	100.00					
	MARCH	100.00					
				PAID IN CASH			

PLEASE PAY THIS AMOUNT

DATE DUE:

NEXT

BACK

12 OF 22

DATE	ENT.#	ACCOUNTS	JOURNAL Y1	DR	CR
1/31	12	120.1 PREPAID INSURANCE		\$200.00	
		140.0 INSURANCE EXPENSE			\$100.00
		10 CASH			\$300.00

REPRESENTATIVE AND SAMPLE JOURNAL ENTRIES FOR ADJUSTMENT TO ACCUMULATED BALANCE

DATE	ENT.#	ACCOUNTS	JOURNAL Y1	DR	CR
1/31	12	120.1 PREPAID INSURANCE		\$200.00	
		140.0 INSURANCE EXPENSE			\$100.00
		10 CASH			\$300.00

FIG. 20

12/16

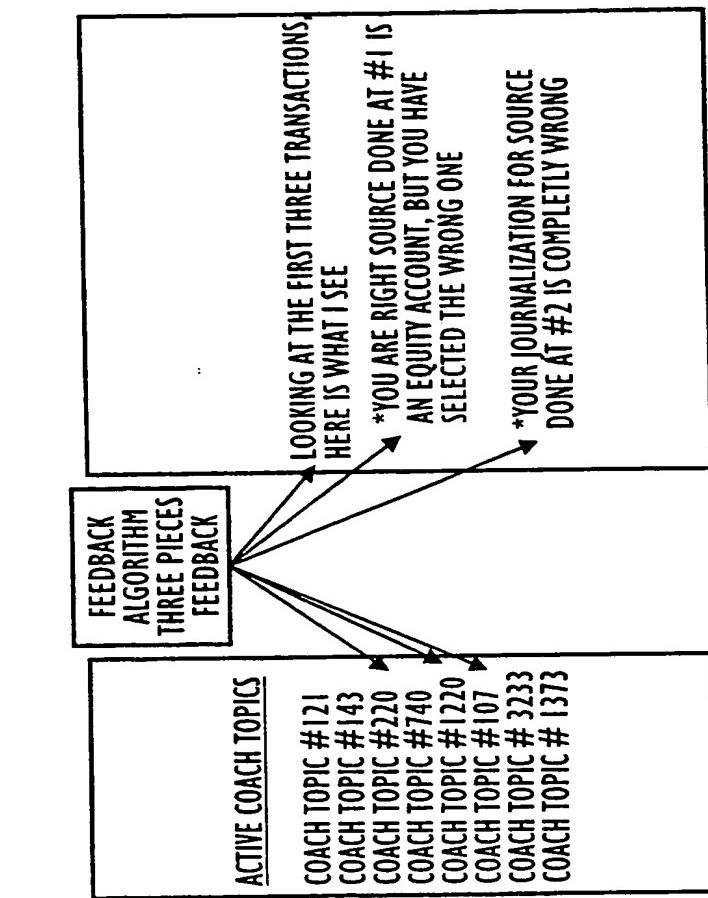


FIG. 23

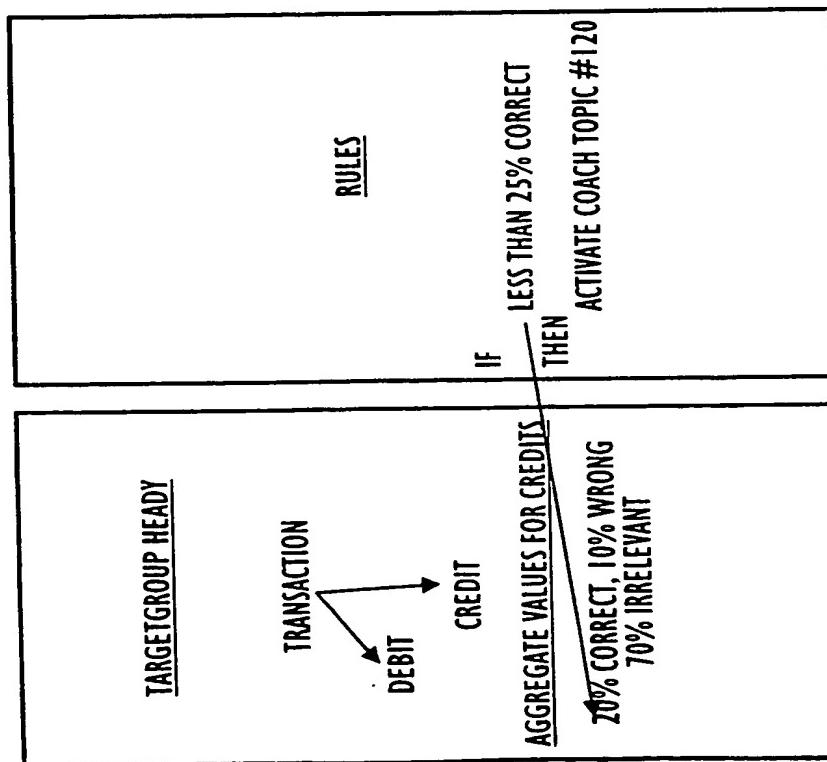
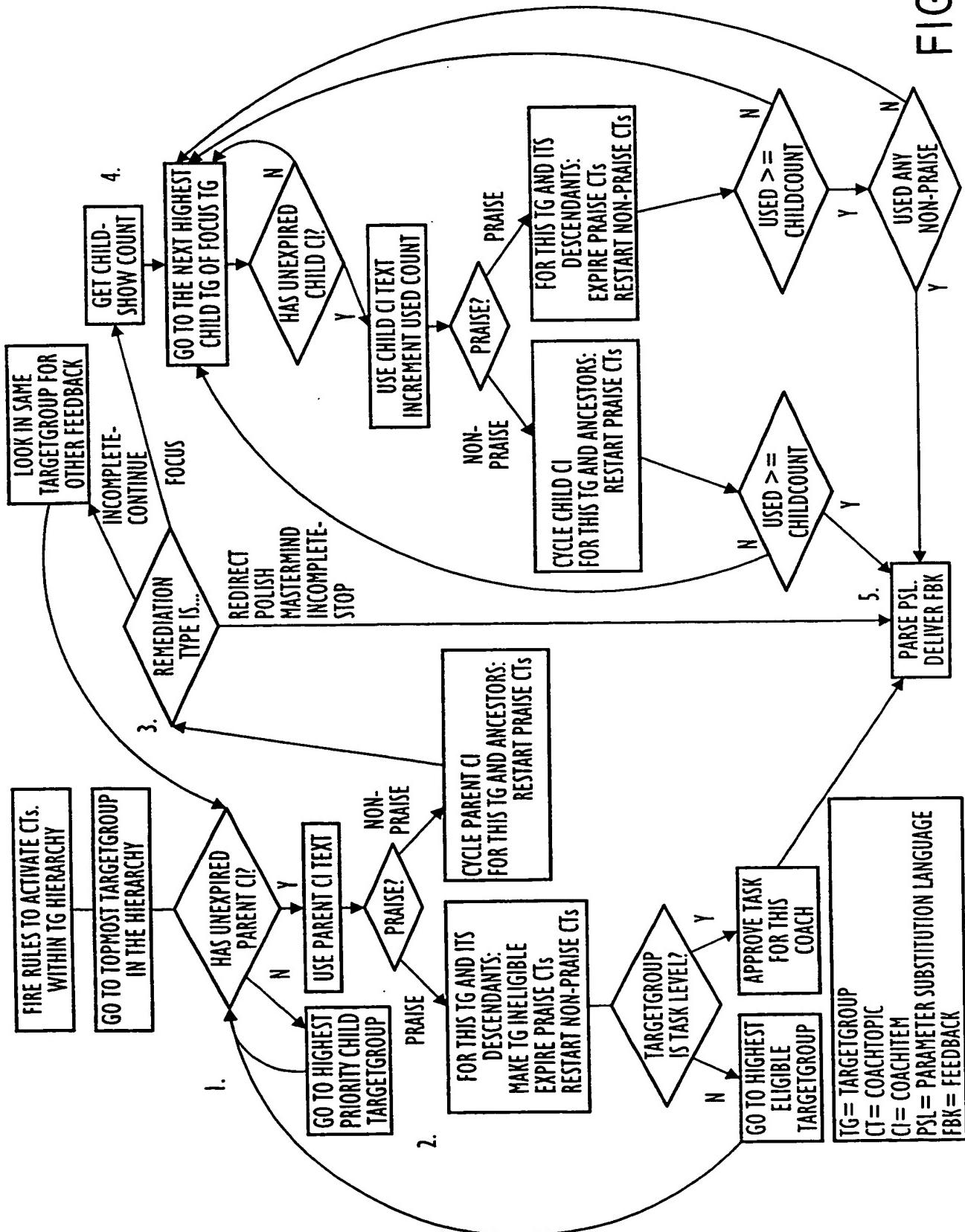


FIG. 22

13/16

FIG. 24



14/16

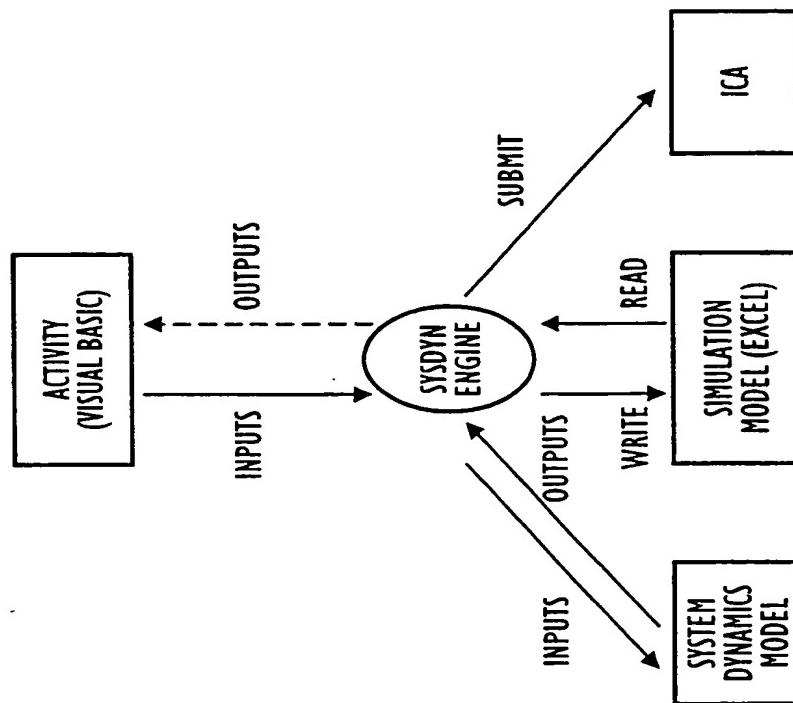
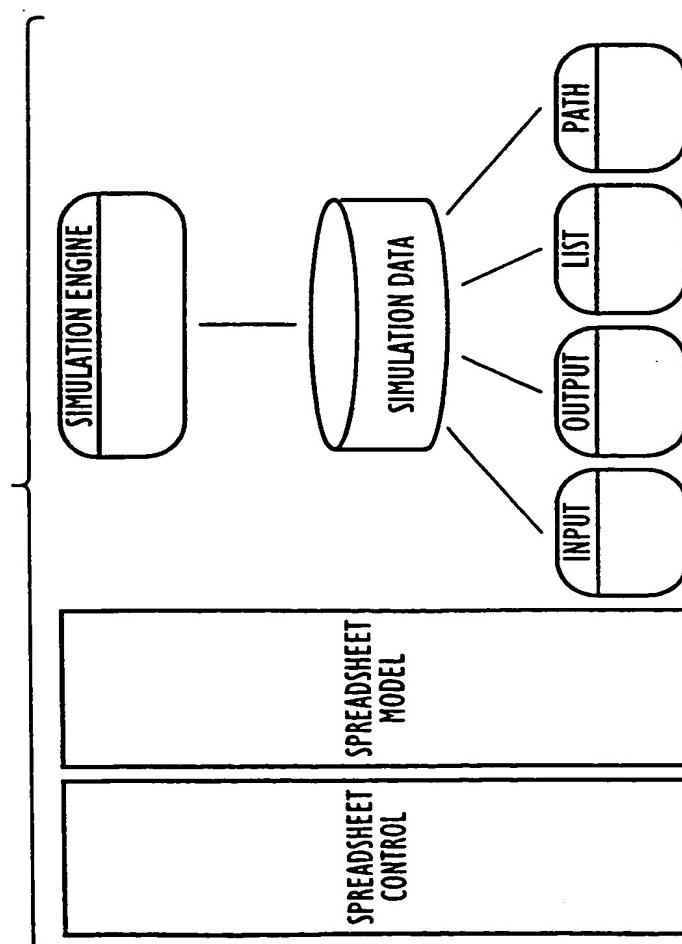


FIG. 27



SUBSTITUTE SHEET (RULE 26)

FIG. 25

15/16

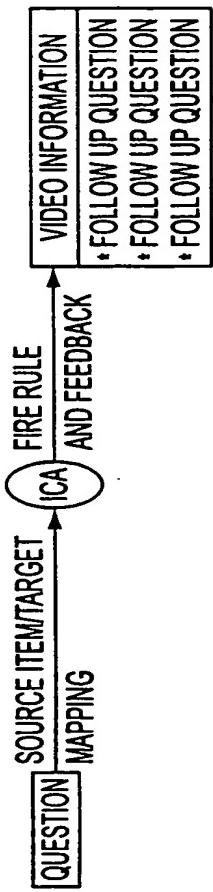


FIG. 28

THE LIST	A	B	C	D	E	F	G
13	QUESTION 3						
14	A IN A HARDWARE STORE YOU CAN FIND THESE PRODUCTS.						
15	HAMMER	\$13.00					
16	SAW	\$15.00					
17	SCREWDRIVER	\$7.00					
18	CHISEL	\$4.00					
19	PAIL	\$12.50					
20	SANDPAPER	\$0.50					
21	SELECT THE MAXIMUM NUMBER OF PRODUCTS SO THAT THE TOTAL IS CLOSEST TO \$20.00						
22							
23							
24	-MY LIST-1211	\$7.00	SCREWDRIVER				
25	-MY LIST-1213	\$12.50	PAIL				
26	-MY LIST-1214	\$0.50	SANDPAPER				
27							
28							
29							
30							

FIG. 26

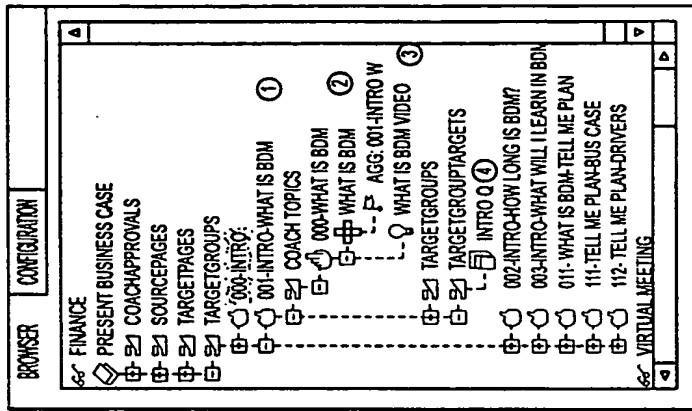


FIG. 29

16/16

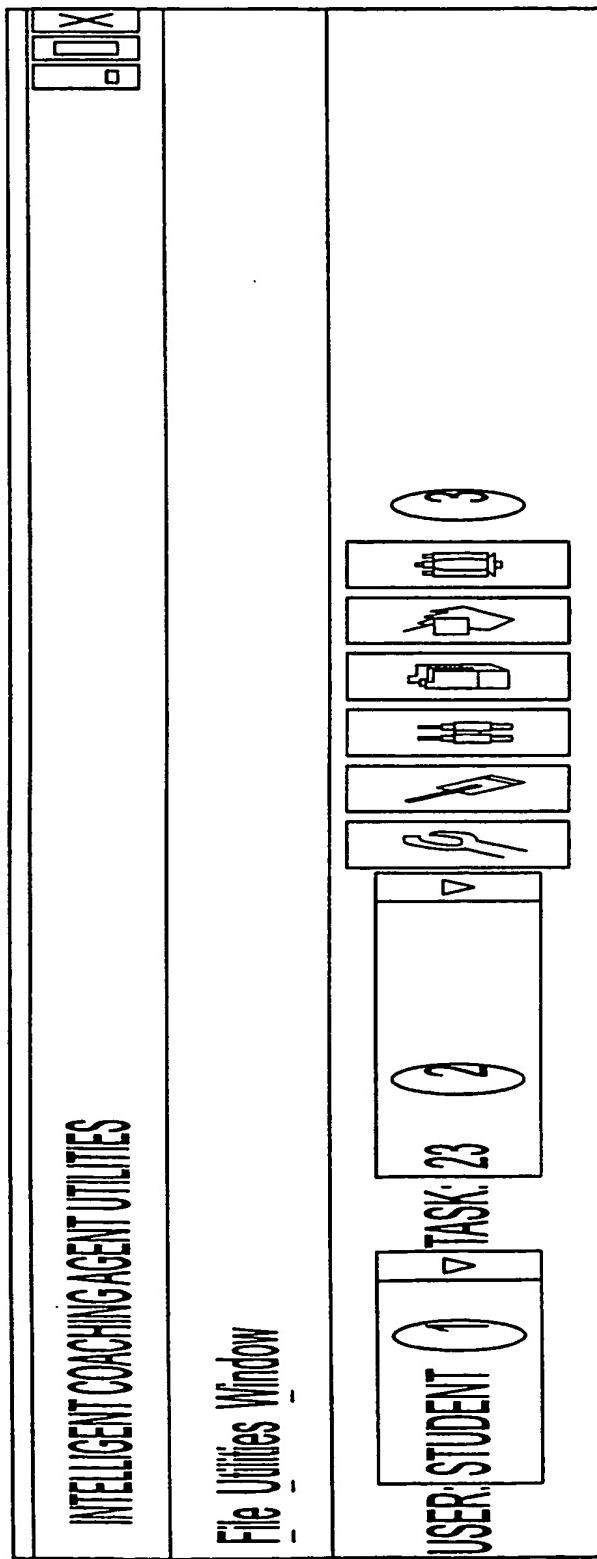


FIG. 30